

Filing Status ☒ Single ☐ Married filing jointly ☐ Married filing separately (MFS) ☐ Head of household (HOH) ☐ Qualifying widow(er) (QW)
 Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent ▶

Your first name and middle initial Last name Your social security number
NAOMI BAR-LEV [REDACTED]

If joint return, spouse's first name and middle initial Last name Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. Apt. no.
 [REDACTED]
 City, town, or post office. If you have a foreign address, also complete spaces below. State ZIP code
 [REDACTED]
 Foreign country name Foreign province/state/county Foreign postal code
 Presidential Election Campaign
 Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.
☐ You ☐ Spouse

At any time during 2021, did you receive, sell, exchange, or otherwise dispose of any financial interest in any virtual currency? ☒ Yes ☐ No

Standard Deduction Someone can claim: ☐ You as a dependent ☐ Your spouse as a dependent
☐ Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness You: ☐ Were born before January 2, 1957 ☐ Are blind Spouse: ☐ Was born before January 2, 1957 ☐ Is blind

Dependents (see instructions):		(2) Social security number	(3) Relationship to you	(4) ✓ if qualifies for (see instructions):	
(1) First name	Last name			Child tax credit	Credit for other dependents
If more than four dependents, see instructions and check here ▶ ☐					

1 Wages, salaries, tips, etc. Attach Form(s) W-2		1	
2a Tax-exempt interest	2a	b Taxable interest	2b
3a Qualified dividends	3a	b Ordinary dividends	3b
4a IRA distributions	4a	b Taxable amount	4b
5a Pensions and annuities	5a	b Taxable amount	5b
6a Social security benefits	6a	b Taxable amount	6b
7 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐			7
8 Other income from Schedule 1, line 10			8 -244,076.
9 Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income			9 -244,076.
10 Adjustments to income from Schedule 1, line 26			10 195.
11 Subtract line 10 from line 9. This is your adjusted gross income			11 -244,271.
12a Standard deduction or itemized deductions (from Schedule A)	12a 12,550.		
b Charitable contributions if you take the standard deduction (see instructions)	12b		
c Add lines 12a and 12b		12c	12,550.
13 Qualified business income deduction from Form 8995 or Form 8995-A		13	
14 Add lines 12c and 13		14	12,550.
15 Taxable income. Subtract line 14 from line 11. If zero or less, enter -0-		15	0.

Standard Deduction for —
 • Single or Married filing separately, \$12,550
 • Married filing jointly or Qualifying widow(er), \$25,100
 • Head of household, \$18,800
 • If you checked any box under **Standard Deduction**, see instructions.

16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814	16	0.
2	☐ 4972 3 ☐		
17	Amount from Schedule 2, line 3.	17	
18	Add lines 16 and 17.	18	0.
19	Nonrefundable child tax credit or credit for other dependents from Schedule 8812.	19	
20	Amount from Schedule 3, line 8.	20	
21	Add lines 19 and 20.	21	0.
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	0.
23	Other taxes, including self-employment tax, from Schedule 2, line 21.	23	389.
24	Add lines 22 and 23. This is your total tax .	24	389.
25	Federal income tax withheld from:		
	a Form(s) W-2.	25a	
	b Form(s) 1099.	25b	
	c Other forms (see instructions).	25c	
	d Add lines 25a through 25c.	25d	
26	2021 estimated tax payments and amount applied from 2020 return.	26	
27a	Earned income credit (EIC). Check here if you were born after January 1, 1998, and before January 2, 2004, and you satisfy all the other requirements for taxpayers who are at least age 18, to claim the EIC. See instructions.	27a	394.
	b Nontaxable combat pay election.	27b	
	c Prior year (2019) earned income.	27c	
28	Refundable child tax credit or additional child tax credit from Schedule 8812.	28	
29	American opportunity credit from Form 8863, line 8.	29	
30	Recovery rebate credit. See instructions.	30	
31	Amount from Schedule 3, line 15.	31	
32	Add lines 27a and 28 through 31. These are your total other payments and refundable credits .	32	394.
33	Add lines 25d, 26, and 32. These are your total payments .	33	394.
Refund	34 If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid .	34	5.
	35a Amount of line 34 you want refunded to you . If Form 8888 is attached, check here.	35a	5.
	b Routing number. XXXXXXXXXXXX c Type: ☐ Checking ☐ Savings		
	d Account number. XXXXXXXXXXXXXXXXXXXXXXXXXX		
	36 Amount of line 34 you want applied to your 2022 estimated tax .	36	
Amount You Owe	37 Amount you owe . Subtract line 33 from line 24. For details on how to pay, see instructions.	37	
	38 Estimated tax penalty (see instructions).	38	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS?
See instructions. ☒ **Yes. Complete below.** ☐ **No**

Designee's name **MICHAEL SHAPIRO, CPA** Phone no. **(619) 280-9400** Personal identification number (PIN) [REDACTED]

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature _____ Date _____ Your occupation **REAL ESTATE BROKER**
If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Spouse's signature. If a joint return, both must sign. _____ Date _____ Spouse's occupation _____
If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)

Phone no. _____ Email address _____

Paid Preparer Use Only

Preparer's name **MICHAEL SHAPIRO, CPA** Preparer's signature _____ Date **9/07/22** PTIN [REDACTED] Check if: ☐ Self-employed

Firm's name **MICHAEL SHAPIRO, CPA, INC.** Phone no. [REDACTED]
Firm's address **57 [REDACTED]** Firm's EIN **330672052**

SCHEDULE 1
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

▶ Attach to Form 1040, 1040-SR, or 1040-NR.
▶ Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2021

Attachment
Sequence No. 01

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

Your social security number

NAOMI BAR-LEV

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions) ▶		
3	Business income or (loss). Attach Schedule C	3	3,146.
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	-25,000.
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income:		
a	Net operating loss	8a	(221,828.)
b	Gambling income	8b	
c	Cancellation of debt	8c	
d	Foreign earned income exclusion from Form 2555	8d	()
e	Taxable Health Savings Account distribution	8e	
f	Alaska Permanent Fund dividends	8f	
g	Jury duty pay	8g	
h	Prizes and awards	8h	
i	Activity not engaged in for profit income	8i	
j	Stock options	8j	
k	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8k	
l	Olympic and Paralympic medals and USOC prize money (see instructions)	8l	
m	Section 951(a) inclusion (see instructions)	8m	
n	Section 951A(a) inclusion (see instructions)	8n	
o	Section 461(l) excess business loss adjustment	8o	
p	Taxable distributions from an ABLE account (see instructions)	8p	
z	Other income. List type and amount ▶	8z	
9	Total other income. Add lines 8a through 8z	9	-221,828.
10	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	-243,682.

Schedule 1 (Form 1040) 2021

BAA For Paperwork Reduction Act Notice, see your tax return instructions.

Part II Adjustments to Income			
11	Educator expenses	11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106.	12	
13	Health savings account deduction. Attach Form 8889.	13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903	14	
15	Deductible part of self-employment tax. Attach Schedule SE.	15	222.
16	Self-employed SEP, SIMPLE, and qualified plans.	16	
17	Self-employed health insurance deduction.	17	
18	Penalty on early withdrawal of savings.	18	
19a	Alimony paid	19a	
b	Recipient's SSN		
c	Date of original divorce or separation agreement (see instructions).		
20	IRA deduction	20	
21	Student loan interest deduction	21	
22	Reserved for future use	22	
23	Archer MSA deduction	23	
24	Other adjustments:		
a	Jury duty pay (see instructions).	24a	
b	Deductible expenses related to income reported on line 8k from the rental of personal property engaged in for profit.	24b	
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8l	24c	
d	Reforestation amortization and expenses.	24d	
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974.	24e	
f	Contributions to section 501(c)(18)(D) pension plans.	24f	
g	Contributions by certain chaplains to section 403(b) plans	24g	
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions).	24h	
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i	
j	Housing deduction from Form 2555	24j	
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041).	24k	
z	Other adjustments. List type and amount ►	24z	
25	Total other adjustments. Add lines 24a through 24z.	25	
26	Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and on Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a	26	222.

Schedule 1 (Form 1040) 2021

SCHEDULE 2
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Taxes

▶ Attach to Form 1040, 1040-SR, or 1040-NR.
▶ Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2021

Attachment
Sequence No. 02

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

NAOMI BAR-LEV

Your social security number

Part I Tax

1	Alternative minimum tax. Attach Form 6251.....	1	0.
2	Excess advance premium tax credit repayment. Attach Form 8962.....	2	
3	Add lines 1 and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17.....	3	0.

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE.....	4	444.
5	Social security and Medicare tax on unreported tip income. Attach Form 4137.....	5	
6	Uncollected social security and Medicare tax on wages. Attach Form 8919.....	6	
7	Total additional social security and Medicare tax. Add lines 5 and 6.....	7	
8	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required.....	8	
9	Household employment taxes. Attach Schedule H.....	9	
10	Repayment of first-time homebuyer credit. Attach Form 5405 if required.....	10	
11	Additional Medicare Tax. Attach Form 8959.....	11	
12	Net investment income tax. Attach Form 8960.....	12	
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12.....	13	
14	Interest on tax due on installment income from the sale of certain residential lots and timeshares.....	14	
15	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000.....	15	
16	Recapture of low-income housing credit. Attach Form 8611.....	16	

(continued on page 2)

BAA For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 2 (Form 1040) 2021

Part II Other Taxes (continued)

17	Other additional taxes:		
a	Recapture of other credits. List type, form number, and amount ▶	17a	
b	Recapture of federal mortgage subsidy. If you sold your home in 2021, see instructions.	17b	
c	Additional tax on HSA distributions. Attach Form 8889.	17c	
d	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889.	17d	
e	Additional tax on Archer MSA distributions. Attach Form 8853.	17e	
f	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853.	17f	
g	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property.	17g	
h	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A.	17h	
i	Compensation you received from a nonqualified deferred compensation plan described in section 457A.	17i	
j	Section 72(m)(5) excess benefits tax.	17j	
k	Golden parachute payments.	17k	
l	Tax on accumulation distribution of trusts.	17l	
m	Excise tax on insider stock compensation from an expatriated corporation.	17m	
n	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866.	17n	
o	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR.	17o	
p	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund.	17p	
q	Any interest from Form 8621, line 24.	17q	
z	Any other taxes. List type and amount ▶	17z	
18	Total additional taxes. Add lines 17a through 17z.	18	
19	Additional tax from Schedule 8812.	19	
20	Section 965 net tax liability installment from Form 965-A.	20	
21	Add lines 4, 7 through 16, 18, and 19. These are your total other taxes . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b.	21	444.

Schedule 2 (Form 1040) 2021

SCHEDULE C
(Form 1040)

Profit or Loss From Business
(Sole Proprietorship)

OMB No. 1545-0074

2021

Department of the Treasury
Internal Revenue Service (99)

Go to www.irs.gov/ScheduleC for instructions and the latest information.
Attach to Form 1040, 1040-SR, 1040-NR, or 1041; partnerships must generally file Form 1065.

Attachment
Sequence No. 09

Name of proprietor

NAOMI BAR-LEV

Social security number (SSN)

[REDACTED]

A Principal business or profession, including product or service (see instructions)

REAL ESTATE AGENT/MANAGER

B Enter code from Instructions

531210

C Business name, if no separate business name, leave blank.

BLUE SKY REALTY

D Employer ID number (EIN) (see instr.)

E Business address (including suite or room no.)

City, town or post office, state, and ZIP code

F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify)

G Did you "materially participate" in the operation of this business during 2021? If "No," see instructions for limit on losses ☒ Yes ☐ No

H If you started or acquired this business during 2021, check here

I Did you make any payments in 2021 that would require you to file Form(s) 1099? See instructions. ☐ Yes ☒ No

J If "Yes," did you or will you file required Form(s) 1099? ☐ Yes ☐ No

Part I Income

1	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked	☐	1	8,549.
2	Returns and allowances		2	
3	Subtract line 2 from line 1		3	8,549.
4	Cost of goods sold (from line 42)		4	4,790.
5	Gross profit. Subtract line 4 from line 3		5	3,759.
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)		6	
7	Gross income. Add lines 5 and 6		7	3,759.

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8	Advertising	8		18	Office expense (see instructions)	18	
9	Car and truck expenses (see instructions)	9		19	Pension and profit-sharing plans	19	
10	Commissions and fees	10		20	Rent or lease (see instructions):		
11	Contract labor (see instructions)	11		20a	Vehicles, machinery, and equipment		
12	Depletion	12		20b	Other business property		
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21	Repairs and maintenance	21	
14	Employee benefit programs (other than on line 19)	14		22	Supplies (not included in Part III)	22	
15	Insurance (other than health)	15		23	Taxes and licenses	23	
16	Interest (see instr.):			24	Travel and meals:		
a	Mortgage (paid to banks, etc.)	16a		24a	Travel		
b	Other	16b		24b	Deductible meals (see instructions)		
17	Legal and professional services	17		25	Utilities	25	
				26	Wages (less employment credits)	26	
				27a	Other expenses (from line 48)	27a	613.
				27b	Reserved for future use	27b	
28	Total expenses before expenses for business use of home. Add lines 8 through 27a			28		28	613.
29	Tentative profit or (loss). Subtract line 28 from line 7			29		29	3,146.
30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. Simplified method filers only: Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30			30		30	
31	Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions.) Estates and trusts, enter on Form 1041, line 3 . • If a loss, you must go to line 32.			31		31	3,146.

32 If you have a loss, check the box that describes your investment in this activity. See instructions.

- If you checked 32a, enter the loss on both **Schedule 1 (Form 1040), line 3**, and on **Schedule SE, line 2**. (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on **Form 1041, line 3**.
- If you checked 32b, you must attach **Form 6198**. Your loss may be limited.

- 32a ☐ All investment is at risk.
- 32b ☐ Some investment is not at risk.

Part III	Cost of Goods Sold (see instructions)
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33 Method(s) used to value closing inventory: a ☐ Cost b ☐ Lower of cost or market c ☐ Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? ☐ Yes ☐ No
If "Yes," attach explanation

35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation.....	35	
----	--	----	--

36	Purchases less cost of items withdrawn for personal use.....	36
----	--	----

37	Cost of labor. Do not include any amounts paid to yourself.	37	
----	---	----	--

38	Materials and supplies.....	38
----	-----------------------------	----

39 Other costs	39	4,790.
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40	Add lines 35 through 39.....	40	4,790.
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41 Inventory at end of year.....	41	
----------------------------------	----	--

42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4.....	42	4,790.
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Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month/day/year) ▶ _____

44. Of the total number of miles you drove your vehicle during 2021, enter the number of miles you used your vehicle for:

a Business _____ b Commuting (see instructions) _____ c Other _____

45 Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No

46 Do you (or your spouse) have another vehicle available for personal use?..... ☐ Yes ☐ No

47a Do you have evidence to support your deduction?..... ☐ Yes ☐ No

b If "Yes," is the evidence written? ☐ Yes ☐ No

Part V	Other Expenses. List below business expenses not included on lines 8-26 or line 30.
---------------	--

POSTAGE	613.
---------	------

POSTAGE _____

Age Group	2006	2007	2008
18-29	~85	~85	~85
30-49	~75	~75	~75
50-69	~65	~65	~65
70+	~55	~55	~55

ALL INFORMATION CONTAINED HEREIN IS UNCLASSIFIED
DATE 08-19-2007 BY 60322 UCBAW

[illegible]

ALL INFORMATION CONTAINED HEREIN IS UNCLASSIFIED DATE 01-11-2001 BY 60322 UCBAW

1

48	Total other expenses. Enter here and on line 27a	48	613.
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SCHEDULE E
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Supplemental Income and Loss

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

► Attach to Form 1040, 1040-SR, 1040-NR, or 1041.

► Go to www.irs.gov/ScheduleE for instructions and the latest information.

OMB No. 1545-0074

2021

Attachment
Sequence No. **13**

Your social security number

NAOMI BAR-LEV

Part I Income or Loss From Rental Real Estate and Royalties Note: If you are in the business of renting personal property, use Schedule C. See instructions. If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

- A Did you make any payments in 2021 that would require you to file Form(s) 1099? See instructions. ☒ Yes ☐ No
- B If "Yes," did you or will you file required Form(s) 1099? ☐ Yes ☒ No

1 a	Physical address of each property (street, city, state, ZIP code)		
A	2244 2ND AVE #39, SAN DIEGO, CA 92101		
B	2440 ALBATROSS ST, SAN DIEGO, CA 92101		
C			
1 b	Type of Property (from list below)	2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	
A	1		
B	1		
C			

Type of Property:		3 Vacation/Short-Term Rental	5 Land	7 Self-Rental
1 Single Family Residence		4 Commercial	6 Royalties	8 Other (describe)
2 Multi-Family Residence				
Income:	Properties:	A	B	C
3 Rents received	3		2,440.	
4 Royalties received	4			
Expenses:	5			
5 Advertising	6			
6 Auto and travel (see instructions)	7			
7 Cleaning and maintenance	8			
8 Commissions	9			
9 Insurance	10			
10 Legal and other professional fees	11			
11 Management fees	12	6,116.		
12 Mortgage interest paid to banks, etc. (see instructions)	13			
13 Other interest	14			
14 Repairs	15			
15 Supplies	16	6,093.	2,408.	
16 Taxes	17		768.	
17 Utilities	18	10,608.	28,064.	
18 Depreciation expense or depletion	19			
19 Other (list) ►	20	22,817.	31,240.	
20 Total expenses. Add lines 5 through 19				
21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198	21	-22,817.	-28,800.	
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22	-7,190.	-17,810.	
23 a Total of all amounts reported on line 3 for all rental properties	23 a		2,440.	
b Total of all amounts reported on line 4 for all royalty properties	23 b			
c Total of all amounts reported on line 12 for all properties	23 c	6,116.		
d Total of all amounts reported on line 18 for all properties	23 d	38,672.		
e Total of all amounts reported on line 20 for all properties	23 e	54,057.		
24 Income. Add positive amounts shown on line 21. Do not include any losses	24			
25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25		-25,000.	
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2	26		-25,000.	

Schedule E (Form 1040) 2021

BAA For Paperwork Reduction Act Notice, see the separate instructions.

SCHEDULE SE
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Self-Employment Tax

► Go to www.irs.gov/ScheduleSE for instructions and the latest information.
► Attach to Form 1040, 1040-SR, or 1040-NR.

OMB No. 1545-0074

2021

Attachment
Sequence No. 17

Name of person with self-employment income (as shown on Form 1040, 1040-SR, or 1040-NR)

Social security number of person
with self-employment income ►

NAOMI BAR-LEV

Part I Self-Employment Tax

Note: If your only income subject to self-employment tax is church employee income, see instructions for how to report your income and the definition of church employee income.

- A If you are a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361, but you had \$400 or more of other net earnings from self-employment, check here and continue with Part I. ☐

Skip lines 1a and 1b if you use the farm optional method in Part II. See instructions.

1a Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. **1a**

b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AH. **1b**

Skip line 2 if you use the nonfarm optional method in Part II. See instructions.

2 Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order. **2** 3,146.

3 Combine lines 1a, 1b, and 2. **3** 3,146.

4a If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3. **4a** 2,905.

Note: If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.

b If you elect one or both of the optional methods, enter the total of lines 15 and 17 here. **4b**

c Combine lines 4a and 4b. If less than \$400, stop; you don't owe self-employment tax. **4c** 2,905.

Exception: If less than \$400 and you had church employee income, enter -0- and continue.

5a Enter your church employee income from Form W-2. See instructions for definition of church employee income. **5a**

b Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0-. **5b** 0.

6 Add lines 4c and 5b. **6** 2,905.

7 Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2021. **7** 142,800.

8a Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$142,800 or more, skip lines 8b through 10, and go to line 11. **8a**

b Unreported tips subject to social security tax from Form 4137, line 10. **8b**

c Wages subject to social security tax from Form 8919, line 10. **8c**

d Add lines 8a, 8b, and 8c. **8d**

9 Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11. **9** 142,800.

10 Multiply the smaller of line 6 or line 9 by 12.4% (0.124). **10** 360.

11 Multiply line 6 by 2.9% (0.029). **11** 84.

12 Self-employment tax. Add lines 10 and 11. Enter here and on Schedule 2 (Form 1040), line 4. **12** 444.

13 Deduction for one-half of self-employment tax. **13**

Multiply line 12 by 50% (0.50). Enter here and on Schedule 1 (Form 1040), line 15. 222.

Part II Optional Methods To Figure Net Earnings (see instructions)

Farm Optional Method. You may use this method only if (a) your gross farm income⁽¹⁾ wasn't more than \$8,820, or (b) your net farm profits⁽²⁾ were less than \$6,367.

14 Maximum income for optional methods. **14** 5,880.

15 Enter the smaller of: two-thirds (2/3) of gross farm income⁽¹⁾ (not less than zero) or \$5,880. Also, include this amount on line 4b above. **15**

Nonfarm Optional Method. You may use this method only if (a) your net nonfarm profits⁽³⁾ were less than \$6,367 and also less than 72.189% of your gross nonfarm income⁽⁴⁾, and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. **Caution:** You may use this method no more than five times.

16 Subtract line 15 from line 14. **16**

17 Enter the smaller of: two-thirds (2/3) of gross nonfarm income⁽⁴⁾ (not less than zero) or the amount on line 16. Also, include this amount on line 4b above. **17**

(1) From Sch. F, line 9; and Sch. K-1 (Form 1065), box 14, code B.

(3) From Sch. C, line 31; and Sch. K-1 (Form 1065), box 14, code A.

(2) From Sch. F, line 34; and Sch. K-1 (Form 1065), box 14, code A — minus the amount you would have entered on line 1b had you not used the optional method.

(4) From Sch. C, line 7; and Sch. K-1 (Form 1065), box 14, code C.

Foreign Tax Credit

OMB No. 1545-0121

2021

Department of the Treasury
Internal Revenue Service (99)

Attach to Form 1040, 1040-SR, 1040-NR, 1041, or 990-T.
Go to www.irs.gov/Form1116 for instructions and the latest information.

Attachment
Sequence No. 19

Name

ID no. as shown on page 1 of your tax return

NAOMI BAR-LEV

Use a separate Form 1116 for each category of income listed below. See *Categories of Income* in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- a ☐ Section 951A category income c ☒ Passive category income e ☐ Section 901(j) income g ☐ Lump-sum distributions
b ☐ Foreign branch category income d ☐ General category income f ☐ Certain income re-sourced by treaty

h Resident of (name of country) ▶ USA

Note: If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. possession, use a separate column and line for each country or possession.

Part I Taxable Income or Loss From Sources Outside the United States (for category checked above)

	Foreign Country or U.S. Possession			Total (Add columns A, B, and C.)
	A	B	C	
i Enter the name of the foreign country or U.S. possession	VARIOUS			
1a Gross income from sources within country shown above and of the type checked above (see instructions):				1a
b Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source. See instructions				
Deductions and losses (Caution: See instructions.):				
2 Expenses definitely related to the income on line 1a (attach statement):				
3 Pro rata share of other deductions not definitely related:				
a Certain itemized deductions or standard deduction (see instructions):	12,550.			
b Other deductions (attach statement):				
c Add lines 3a and 3b:	12,550.			
d Gross foreign source income (see instructions):				
e Gross income from all sources (see instructions):	6,199.			
f Divide line 3d by line 3e (see instructions):				
g Multiply line 3c by line 3f:				
4 Pro rata share of interest expense (see instructions):				
a Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions):				
b Other interest expense:				
5 Losses from foreign sources:				
6 Add lines 2, 3g, 4a, 4b, and 5:				6
7 Subtract line 6 from line 1a. Enter the result here and on line 15, page 2:				7

Part II Foreign Taxes Paid or Accrued (see instructions)

C O U N T R Y	Credit is claimed for taxes (you must check one) (j) ☒ Paid (k) ☐ Accrued	Foreign taxes paid or accrued								
		In foreign currency				In U.S. dollars				
		Taxes withheld at source on:			(p) Other foreign taxes paid or accrued	Taxes withheld at source on:			(t) Other foreign taxes paid or accrued	(u) Total foreign taxes paid or accrued (add columns (q) through (t))
		(l) Date paid or accrued	(m) Dividends	(n) Rents & royalties		(o) Interest	(q) Dividends	(r) Rents & royalties		
A										
B										
C										

8 Add lines A through C, column (u). Enter the total here and on line 9, page 2.

8

Part III Figuring the Credit

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I.	9		
10	Enter the sum of any carryover of foreign taxes (from Schedule B, line 3, column (xiv)) plus any carrybacks to the current tax year. (If your income was section 951A category income (box a above Part I), leave line 10 blank.)	10		
11	Add lines 9 and 10.	11		
12	Reduction in foreign taxes (see instructions).	12		
13	Taxes reclassified under high tax kickout (see instructions).	13		
14	Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit.	14		
15	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I. See instructions.	15		
16	Adjustments to line 15 (see instructions).	16		
17	Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 24. However, if you are filing more than one Form 1116, you must complete line 20.)	17		
18	Individuals: Enter the amount from line 15 of your Form 1040, 1040-SR, or 1040-NR. Estates and trusts: Enter your taxable income without the deduction for your exemption. Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.	18		
19	Divide line 17 by line 18. If line 17 is more than line 18, enter "1".	19		
20	Individuals: Enter the total of Form 1040, 1040-SR, or 1040-NR, line 16, and Schedule 2 (Form 1040), line 2. Estates and trusts: Enter the amount from Form 1041, Schedule G, line 1a; or the total of Form 990-T, Part II, lines 2, 3, 4, and 6. Foreign estates and trusts should enter the amount from Form 1040-NR, line 16. Caution: If you are completing line 20 for separate category g (lump-sum distributions), or, if you file Form 9978, Partner's Additional Reporting Year Tax, see instructions.	20		
21	Multiply line 20 by line 19 (maximum amount of credit).	21		
22	Increase in limitation (section 960(c)).	22		
23	Add lines 21 and 22.	23		
24	Enter the smaller of line 14 or line 23. If this is the only Form 1116 you are filing, skip lines 25 through 32 and enter this amount on line 33. Otherwise, complete the appropriate line in Part IV. See instructions.	24		

Part IV Summary of Credits From Separate Parts III (see instructions)

25	Credit for taxes on section 951A category income.	25		
26	Credit for taxes on foreign branch category income.	26		
27	Credit for taxes on passive category income.	27		
28	Credit for taxes on general category income.	28		
29	Credit for taxes on section 901(j) income.	29		
30	Credit for taxes on certain income re-sourced by treaty.	30		
31	Credit for taxes on lump-sum distributions.	31		
32	Add lines 25 through 31.	32		
33	Enter the smaller of line 20 or line 32.	33		
34	Reduction of credit for international boycott operations. See instructions for line 12.	34		
35	Subtract line 34 from line 33. This is your foreign tax credit . Enter here and on Schedule 3 (Form 1040), line 1; Form 1041, Schedule G, line 2a; or Form 990-T, Part III, line 1a.	35		

Form **4952****Investment Interest Expense Deduction**

OMB No. 1545-0191

2021Department of the Treasury
Internal Revenue Service (99)

► Go to www.irs.gov/Form4952 for the latest information.
► Attach to your tax return.

Attachment
Sequence No. **51**

Name(s) shown on return

NAOMI BAR-LEV

Identifying number

Part I Total Investment Interest Expense

1	Investment interest expense paid or accrued in 2021 (see instructions)	1	
2	Disallowed investment interest expense from 2020 Form 4952, line 7	2	244,473.
3	Total investment interest expense. Add lines 1 and 2.	3	244,473.

Part II Net Investment Income

4a	Gross income from property held for investment (excluding any net gain from the disposition of property held for investment)	4a		
4b	Qualified dividends included on line 4a.	4b		
4c	Subtract line 4b from line 4a	4c		
4d	Net gain from the disposition of property held for investment	4d		
4e	Enter the smaller of line 4d or your net capital gain from the disposition of property held for investment. See instructions.	4e		
4f	Subtract line 4e from line 4d	4f		
4g	Enter the amount from lines 4b and 4e that you elect to include in investment income. See instructions.	4g		
4h	Investment income. Add lines 4c, 4f, and 4g	4h		0.
5	Investment expenses (see instructions)	5		
6	Net investment income. Subtract line 5 from line 4h. If zero or less, enter -0-	6		0.

Part III Investment Interest Expense Deduction

7	Disallowed investment interest expense to be carried forward to 2022. Subtract line 6 from line 3. If zero or less, enter -0-	7	244,473.
8	Investment interest expense deduction. Enter the smaller of line 3 or line 6. See instructions.	8	0.

BAA For Paperwork Reduction Act Notice, see separate instructions.

Form 4952 (2021)

Form **4952**Department of the Treasury
Internal Revenue Service (99)**Investment Interest Expense Deduction****ALTERNATIVE MINIMUM TAX**

► Go to www.irs.gov/Form4952 for the latest information.
► Attach to your tax return.

OMB No. 1545-0191

2021Attachment
Sequence No. **51**

Name(s) shown on return

NAOMI BAR-LEV

Identifying number

Part I Total Investment Interest Expense

1	Investment interest expense paid or accrued in 2021 (see instructions)	1	
2	Disallowed investment interest expense from 2020 Form 4952, line 7	2	233,025.
3	Total investment interest expense. Add lines 1 and 2	3	233,025.

Part II Net Investment Income

4a	Gross income from property held for investment (excluding any net gain from the disposition of property held for investment)	4a	
4b	Qualified dividends included on line 4a	4b	
4c	Subtract line 4b from line 4a	4c	
4d	Net gain from the disposition of property held for investment	4d	
4e	Enter the smaller of line 4d or your net capital gain from the disposition of property held for investment. See instructions	4e	
4f	Subtract line 4e from line 4d	4f	
4g	Enter the amount from lines 4b and 4e that you elect to include in investment income. See instructions	4g	
4h	Investment income. Add lines 4c, 4f, and 4g	4h	0.
5	Investment expenses (see instructions)	5	
6	Net investment income. Subtract line 5 from line 4h. If zero or less, enter -0-	6	0.

Part III Investment Interest Expense Deduction

7	Disallowed investment interest expense to be carried forward to 2022. Subtract line 6 from line 3. If zero or less, enter -0-	7	233,025.
8	Investment interest expense deduction. Enter the smaller of line 3 or line 6. See instructions	8	0.

BAA For Paperwork Reduction Act Notice, see separate instructions.

Form 4952 (2021)

Qualified Business Income Deduction Simplified Computation

OMB No. 1545-2294

2021

Department of the Treasury
Internal Revenue Service

► Attach to your tax return.
► Go to www.irs.gov/Form8995 for instructions and the latest information.

Attachment
Sequence No. 55

Name(s) shown on return

NAOMI BAR-LEV

Your taxpayer identification number

Note. You can claim the qualified business income deduction only if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions.
Use this form if your taxable income, before your qualified business income deduction, is at or below \$164,900 (\$164,925 if married filing separately; \$329,800 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i	BLUE SKY REALTY		2,924.
ii			
iii			
iv			
v			

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	2,924.	
3	Qualified business net (loss) carryforward from the prior year	3	(0.)	
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4	2,924.	
5	Qualified business income component. Multiply line 4 by 20% (0.20)	5		585.
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	6	0.	
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	7	(0.)	
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	8	0.	
9	REIT and PTP component. Multiply line 8 by 20% (0.20)	9		0.
10	Qualified business income deduction before the income limitation. Add lines 5 and 9	10		585.
11	Taxable income before qualified business income deduction (see instructions)	11	0.	
12	Net capital gain (see instructions)	12	0.	
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	0.	
14	Income limitation. Multiply line 13 by 20% (0.20)	14		0.
15	Qualified business income deduction. Enter the smaller of line 10 or line 14. Also enter this amount on the applicable line of your return (see instructions)	15		0.
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-	16	(0.)	
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-	17	(0.)	

BAA For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form 8995 (2021)

Form 8867

(Rev. December 2021)

Department of the Treasury
Internal Revenue Service

Taxpayer name(s) shown on return

NAOMI BAR-LEV

Enter preparer's name and PTIN

MICHAEL SHAPIRO, CPA P00255466

Paid Preparer's Due Diligence Checklist

Earned Income Credit (EIC), American Opportunity Tax Credit (AOTC),
Child Tax Credit (CTC) (including the Additional Child Tax Credit (ACTC)) and
Credit for Other Dependents (ODC), and Head of Household (HOH) Filing Status

- To be completed by preparer and filed with Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS.
► Go to www.irs.gov/Form8867 for instructions and the latest information.

OMB No. 1545-0074

Attachment
Sequence No. 70

Taxpayer identification number

Part I Due Diligence Requirements

Please check the appropriate box for the credit(s) and/or HOH filing status claimed on the return and complete the related Parts I–V for the benefit(s) claimed (check all that apply).

☒ EIC ☐ CTC/ACTC/ODC ☐ AOTC ☐ HOH

- 1 Did you complete the return based on information for the applicable tax year provided by the taxpayer or reasonably obtained by you? (See instructions if relying on prior year earned income.)
- 2 If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-PR, 1040-SS, or Schedule 8812 (Form 1040) instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed?
- 3 Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following.
- Interview the taxpayer, ask questions, and contemporaneously document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status.
 - Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of any credit(s).
- 4 Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.)
- a Did you make reasonable inquiries to determine the correct, complete, and consistent information?
- b Did you contemporaneously document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.)
- 5 Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in question 4b, a copy of this Form 8867, a copy of any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to figure the amount(s) of the credit(s).

List those documents provided by the taxpayer, if any, that you relied on:

- 6 Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/her return is selected for audit?
- 7 Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year? (If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)
- a Did you complete the required recertification Form 8862?
- 8 If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040)?

	Yes	No	N/A
1	☒	☐	
2	☒	☐	☐
3	☒	☐	
4	☐	☒	
a	☐	☐	
b	☐	☐	
5	☒	☐	
6	☒	☐	
7	☒	☐	☐
a	☐	☐	☐
8	☒	☐	☐

BAA For Paperwork Reduction Act Notice, see separate instructions.

Form 8867 (Rev. 12-2021)

Part II Due Diligence Questions for Returns Claiming EIC (If the return does not claim EIC, go to Part III.)

	Yes	No	N/A
9a Have you determined that the taxpayer is eligible to claim the EIC for the number of qualifying children claimed, or is eligible to claim the EIC without a qualifying child? (If the taxpayer is claiming the EIC and does not have a qualifying child, go to question 10.)	☒	☐	☐
b Did you ask the taxpayer if the child lived with the taxpayer for over half of the year, even if the taxpayer has supported the child the entire year?	☐	☐	☐
c Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tiebreaker rules)?	☐	☐	☐

Part III Due Diligence Questions for Returns Claiming CTC/ACTC/ODC (If the return does not claim CTC, ACTC, or ODC, go to Part IV.)

	Yes	No	N/A
10 Have you determined that each qualifying person for the CTC/ACTC/ODC is the taxpayer's dependent who is a citizen, national, or resident of the United States?	☐	☐	☐
11 Did you explain to the taxpayer that he/she may not claim the CTC/ACTC if the child has not lived with the taxpayer for over half of the year, even if the taxpayer has supported the child, unless the child's custodial parent has released a claim to exemption for the child?	☐	☐	☐
12 Did you explain to the taxpayer the rules about claiming the CTC/ACTC/ODC for a child of divorced or separated parents (or parents who live apart), including any requirement to attach a Form 8332 or similar statement to the return?	☐	☐	☐

Part IV Due Diligence Questions for Returns Claiming AOTC (If the return does not claim AOTC, go to Part V.)

	Yes	No
13 Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the qualified tuition and related expenses for the claimed AOTC?	☐	☐

Part V Due Diligence Questions for Claiming HOH (If the return does not claim HOH filing status, go to Part VI.)

	Yes	No
14 Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax year and provided more than half of the cost of keeping up a home for the year for a qualifying person?	☐	☐

Part VI Eligibility Certification

► You will have complied with all due diligence requirements for claiming the applicable credit(s) and/or HOH filing status on the return of the taxpayer identified above if you:

- Interview the taxpayer, ask adequate questions, contemporaneously document the taxpayer's responses on the return or in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s);
- Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for any applicable credit(s) claimed and HOH filing status, if claimed;
- Submit Form 8867 in the manner required; and
- Keep all five of the following records for 3 years from the latest of the dates specified in the Form 8867 instructions under *Document Retention*.
 - A copy of this Form 8867.
 - The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.
 - Copies of any documents provided by the taxpayer on which you relied to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).
 - A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained.
 - A record of any additional information you relied upon, including questions you asked and the taxpayer's responses, to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).

► If you have not complied with all due diligence requirements, you may have to pay a penalty for each failure to comply related to a claim of an applicable credit or HOH filing status (see instructions for more information).

	Yes	No
15 Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct, and complete?	☒	☐

Form 8867 (Rev. 12-2021)

Form **8582****Passive Activity Loss Limitations**

OMB No. 1545-1008

2021Department of the Treasury
Internal Revenue Service (99)

► See separate instructions.
 ► Attach to Form 1040, 1040-SR, or 1041.
 ► Go to www.irs.gov/Form8582 for instructions and the latest information.

Attachment
Sequence No. **858**

Name(s) shown on return

Identifying number

NAOMI BAR-LEV

Part I 2021 Passive Activity Loss

Caution: Complete Parts IV and V before completing Part I.

Rental Real Estate Activities With Active Participation (For the definition of active participation, see *Special Allowance for Rental Real Estate Activities* in the instructions.)

1 a	Activities with net income (enter the amount from Part IV, column (a)).....	1 a		
1 b	Activities with net loss (enter the amount from Part IV, column (b)).....	1 b	51,617.	
1 c	Prior years' unallowed losses (enter the amount from Part IV, column (c)).....	1 c	171,663.	
1 d	Combine lines 1a, 1b, and 1c.....	1 d		-223,280.

All Other Passive Activities

2 a	Activities with net income (enter the amount from Part V, column (a)).....	2 a		
2 b	Activities with net loss (enter the amount from Part V, column (b)).....	2 b		
2 c	Prior years' unallowed losses (enter the amount from Part V, column (c)).....	2 c		
2 d	Combine lines 2a, 2b, and 2c.....	2 d		

3	Combine lines 1d and 2d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c or 2c. Report the losses on the forms and schedules normally used.....	3		-223,280.
---	--	---	--	-----------

If line 3 is a loss and: • Line 1d is a loss, go to Part II.

• Line 2d is a loss (and line 1d is zero or more), skip Part II and go to line 10.

Caution: If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II. Instead, go to line 10.

Part II Special Allowance for Rental Real Estate Activities With Active Participation

Note: Enter all numbers in Part II as positive amounts. See instructions for an example.

4	Enter the smaller of the loss on line 1d or the loss on line 3.....	4	223,280.
5	Enter \$150,000. If married filing separately, see instructions.....	5	150,000.
6	Enter modified adjusted gross income, but not less than zero. See instructions. Note: If line 6 is greater than or equal to line 5, skip lines 7 and 8 and enter -0- on line 9. Otherwise, go to line 7.	6	
7	Subtract line 6 from line 5.....	7	150,000.
8	Multiply line 7 by 50% (0.50). Do not enter more than \$25,000. If married filing separately, see instructions..	8	25,000.
9	Enter the smaller of line 4 or line 8.....	9	25,000.

Part III Total Losses Allowed

10	Add the income, if any, on lines 1a and 2a and enter the total.....	10	
11	Total losses allowed from all passive activities for 2021. Add lines 9 and 10. See instructions to find out how to report the losses on your tax return.....	11	25,000.

Part IV Complete This Part Before Part I, Lines 1a, 1b, and 1c. See instructions.

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
RESIDENTIAL RENTAL-2ND AVE #39		22,817.	41,399.		64,216.
RENTAL PROPERTY- 100% RENTAL		28,800.	130,264.		159,064.
Total. Enter on Part I, lines 1a, 1b, and 1c.. ►		51,617.	171,663.		

BAA For Paperwork Reduction Act Notice, see instructions.

Form 8582 (2021)

Part IX Activities With Losses Reported on Two or More Forms or Schedules. See instructions.

	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
Name of activity:					
Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule.....					
b Net income from form or schedule.....					
c Subtract line 1b from line 1a. If zero or less, enter -0.....					
Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule.....					
b Net income from form or schedule.....					
c Subtract line 1b from line 1a. If zero or less, enter -0.....					
Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule.....					
b Net income from form or schedule.....					
c Subtract line 1b from line 1a. If zero or less, enter -0.....					
Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule.....					
b Net income from form or schedule.....					
c Subtract line 1b from line 1a. If zero or less, enter -0.....					
Total.....		0.	1.00	0.	0.

Name of activity:					
Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule.....					
b Net income from form or schedule.....					
c Subtract line 1b from line 1a. If zero or less, enter -0.....					
Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule.....					
b Net income from form or schedule.....					
c Subtract line 1b from line 1a. If zero or less, enter -0.....					
Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule.....					
b Net income from form or schedule.....					
c Subtract line 1b from line 1a. If zero or less, enter -0.....					
Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule.....					
b Net income from form or schedule.....					
c Subtract line 1b from line 1a. If zero or less, enter -0.....					
Total.....		0.	1.00	0.	0.

BAA

Form 8582 (2021)

NAOMI BAR-LEV

STATEMENT 1
SCHEDULE 1, LINE 8A
COMPUTATION OF 2021 TAXABLE INCOME FOR NOL UTILIZATION

TAXABLE INCOME	-256,454.
PLUS: NOL CARRYOVERS FROM 2010 AND LATER YEARS	221,828.
2021 TAXABLE INCOME BEFORE NOL DEDUCTION	-34,626.

STATEMENT 1
SCHEDULE 1, LINE 8A
2010 NOL UTILIZATION

INITIAL LOSS	39,291.
NOL CARRYOVER AVAILABLE IN 2021	8,095.
MODIFIED TAXABLE INCOME (FROM LINE 9 BELOW)	0.
NOL ABSORBED THIS YEAR	0.
TAXABLE INCOME AFTER NOL DEDUCTION	0.
NOL CARRYOVER TO 2022	8,095.

WORKSHEET 2 FOR NOL CARRYOVER
COMPUTED FOR FIRST NOL THAT REDUCES TAXABLE INCOME BELOW ZERO
PER IRS PUBLICATION 536

NOL YEAR: 2010
USE YOUR 2021 FORM 1040 OR FORM 1040NR TO COMPLETE THIS WORKSHEET

1. NOL DEDUCTION FOR THE NOL YEAR ENTERED ABOVE	8,095.
2. TAXABLE INCOME BEFORE THE NOL DEDUCTION FOR 2021	-34,626.
3. NET CAPITAL LOSS DEDUCTION	0.
4. GAIN EXCLUDED ON SALE OF SMALL BUSINESS STOCK	0.
5. DOMESTIC PRODUCTION ACTIVITIES DEDUCTION	0.
6. QUALIFIED BUSINESS INCOME DEDUCTION	0.
7. ADJUSTMENTS TO ADJUSTED GROSS INCOME	0.
8. ADJUSTMENTS TO ITEMIZED DEDUCTIONS (LINE 27)	0.
9. MODIFIED TAXABLE INCOME	0.
10. NOL CARRYOVER TO 2022	8,095.

STATEMENT 1
SCHEDULE 1, LINE 8A
2011 NOL UTILIZATION

INITIAL LOSS	12,763.
NOL CARRYOVER AVAILABLE IN 2021	12,763.
TAXABLE INCOME BEFORE NOL DEDUCTION	0.
NOL ABSORBED THIS YEAR	0.
TAXABLE INCOME AFTER NOL DEDUCTION	0.
NOL CARRYOVER TO 2022	12,763.

NAOMI BAR-LEV

**STATEMENT 1
SCHEDULE 1, LINE 8A
2012 NOL UTILIZATION**

INITIAL LOSS	33,001.
NOL CARRYOVER AVAILABLE IN 2021	33,001.
TAXABLE INCOME BEFORE NOL DEDUCTION	0.
NOL ABSORBED THIS YEAR	0.
TAXABLE INCOME AFTER NOL DEDUCTION	0.
NOL CARRYOVER TO 2022	33,001.

**STATEMENT 1
SCHEDULE 1, LINE 8A
2013 NOL UTILIZATION**

INITIAL LOSS	40,761.
NOL CARRYOVER AVAILABLE IN 2021	40,761.
TAXABLE INCOME BEFORE NOL DEDUCTION	0.
NOL ABSORBED THIS YEAR	0.
SECTION 1411 (FORM 8960) NOL ABSORBED THIS YEAR	0.
TAXABLE INCOME AFTER NOL DEDUCTION	0.
NOL CARRYOVER TO 2022	40,761.
SECTION 1411 (FORM 8960) NOL CARRYOVER TO 2022	13,058.

**STATEMENT 1
SCHEDULE 1, LINE 8A
2016 NOL UTILIZATION**

INITIAL LOSS	27,207.
NOL CARRYOVER AVAILABLE IN 2021	27,207.
TAXABLE INCOME BEFORE NOL DEDUCTION	0.
NOL ABSORBED THIS YEAR	0.
SECTION 1411 (FORM 8960) NOL ABSORBED THIS YEAR	0.
TAXABLE INCOME AFTER NOL DEDUCTION	0.
NOL CARRYOVER TO 2022	27,207.
SECTION 1411 (FORM 8960) NOL CARRYOVER TO 2022	24,999.

2021

FEDERAL STATEMENTS

PAGE 3

NAOMI BAR-LEV

STATEMENT 1
SCHEDULE 1, LINE 8A
2017 NOL UTILIZATION

INITIAL LOSS	25,001.
NOL CARRYOVER AVAILABLE IN 2021	25,001.
TAXABLE INCOME BEFORE NOL DEDUCTION	0.
NOL ABSORBED THIS YEAR	0.
SECTION 1411 (FORM 8960) NOL ABSORBED THIS YEAR	0.
TAXABLE INCOME AFTER NOL DEDUCTION	0.
NOL CARRYOVER TO 2022	25,001.
SECTION 1411 (FORM 8960) NOL CARRYOVER TO 2022	25,000.

STATEMENT 1
SCHEDULE 1, LINE 8A
2018 NOL UTILIZATION

INITIAL LOSS	25,000.
NOL CARRYOVER AVAILABLE IN 2021	25,000.
TAXABLE INCOME BEFORE NOL DEDUCTION	0.
NOL ABSORBED THIS YEAR	0.
SECTION 1411 (FORM 8960) NOL ABSORBED THIS YEAR	0.
TAXABLE INCOME AFTER NOL DEDUCTION	0.
NOL CARRYOVER TO 2022	25,000.
SECTION 1411 (FORM 8960) NOL CARRYOVER TO 2022	25,000.

STATEMENT 1
SCHEDULE 1, LINE 8A
2019 NOL UTILIZATION

INITIAL LOSS	25,000.
NOL CARRYOVER AVAILABLE IN 2021	25,000.
TAXABLE INCOME BEFORE NOL DEDUCTION	0.
NOL ABSORBED THIS YEAR	0.
SECTION 1411 (FORM 8960) NOL ABSORBED THIS YEAR	0.
TAXABLE INCOME AFTER NOL DEDUCTION	0.
NOL CARRYOVER TO 2022	25,000.
SECTION 1411 (FORM 8960) NOL CARRYOVER TO 2022	19,726.

2021

FEDERAL STATEMENTS

PAGE 4

NAOMI BAR-LEV

STATEMENT 1
SCHEDULE 1, LINE 8A
2020 NOL UTILIZATION

INITIAL LOSS	25,000.
NOL CARRYOVER AVAILABLE IN 2021	25,000.
TAXABLE INCOME BEFORE NOL DEDUCTION	0.
NOL ABSORBED THIS YEAR	0.
SECTION 1411 (FORM 8960) NOL ABSORBED THIS YEAR	0.
TAXABLE INCOME AFTER NOL DEDUCTION	0.
NOL CARRYOVER TO 2022	25,000.
SECTION 1411 (FORM 8960) NOL CARRYOVER TO 2022	25,000.

2021

GENERAL ELECTIONS

PAGE 1

NAOMI BAR-LEV

SECTION 1.263(A)-1(F) DE MINIMIS SAFE HARBOR ELECTION

THE TAXPAYER HEREBY MAKES THE DE MINIMIS SAFE HARBOR ELECTION UNDER REGULATION 1.263(A)-1(F).

NAOMI BAR-LEV

415 LAUREL STREET, PMB 342
SAN DIEGO, CA 92101

12/31/21

2021 FEDERAL DEPRECIATION SCHEDULE

PAGE 1

NAOMI BAR-LEV

SCHEDULE E - RESIDENTIAL RENTAL-2ND AVE #39

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ DEPR.	PRIOR DEC. BAL DEPR.	SALVAGE /BASIS REDUCT	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
BUILDINGS																
8	BLDG 2244 2ND AVE #39	1/01/08		289,133							289,133	136,238	S/L	MM	27.5	.03637
	TOTAL BUILDINGS			289,133		0	0	0	0	0	289,133	136,238				10,516
	FURNITURE AND FIXTURES															
9	FURNITURE	6/01/09		1,230				1,230			0		S/L	HY	7	0
	TOTAL FURNITURE AND FIXTURE			1,230		0	0	1,230	0	0	0	0				0
IMPROVEMENTS																
16	IMPR - 2ND AVE # 39	6/15/15		2,535							2,535	510	S/L	MM	27.5	.03636
	TOTAL IMPROVEMENTS			2,535		0	0	0	0	0	2,535	510				92
LAND																
7	LAND 2244 2ND #39	1/01/08		185,867							185,867					0
	TOTAL LAND			185,867		0	0	0	0	0	185,867	0				0
MACHINERY AND EQUIPMENT																
13	APPLIANCES	6/15/13		945							945	945	S/L	HY	7	0
	TOTAL MACHINERY AND EQUIPMENT			945		0	0	0	0	0	945	945				0

12/31/21

2021 FEDERAL DEPRECIATION SCHEDULE

PAGE 2

NAOMI BAR-LEV

SCHEDULE E - RENTAL PROPERTY- 100% RENTAL

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW	PRIOR 179/ BONUS/ SP DEPR	PRIOR DEC. BAL DEPR.	SALVAGE /BASIS REDUCT	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
SCHEDULE E - RENTAL PROPERTY - 100% RENTAL																
TOTAL DEPRECIATION				479,710		0	0	1,230	0	0	478,480	137,693				10,608
AMORTIZATION																
14	CLOSING COSTS ON LOAN	1/30/14		5,557							5,557	5,557	S/L	2		0
TOTAL AMORTIZATION				5,557		0	0	0	0	0	5,557	5,557				0
BUILDINGS																
1	BUILDING 10% USE	1/01/04		68,563							68,563	42,281	S/L	MM	27.5 .08637	2,494
4	BUILDING 20% USE	8/14/06		137,126							137,126	71,677	S/L	MM	27.5 .08636	4,986
10	BUILDING 70% USE	1/01/11		479,941							479,941	173,789	S/L	MM	27.5 .08636	17,451
TOTAL BUILDINGS				685,630		0	0	0	0	0	685,630	287,747				24,931
IMPROVEMENTS																
15	IMPROVEMENTS	6/15/15		44,849							44,849	9,039	S/L	MM	27.5 .08636	1,631
17	IMPROVEMENTS	5/13/16		41,308							41,308	6,947	S/L	MM	27.5 .08636	1,502
TOTAL IMPROVEMENTS				86,157		0	0	0	0	0	86,157	15,986				3,133
LAND																
2	LAND 10 % USE	1/01/04		22,250							22,250					0
3	IMPROVED LOT 10% USE	1/01/04		16,688							16,688					0
5	LAND 20% USE	8/14/06		44,500							44,500					0

12/31/21

2021 FEDERAL DEPRECIATION SCHEDULE

PAGE 3

NAOMI BAR-LEV

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL. DEPR.	SALVAGE /BASIS REDUCT.	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
6	IMPROVED LOT 20% USE	8/14/06		33,336							33,336					0
11	LAND 70% USE	1/01/11		155,750							155,750					0
12	IMPROVED LOT 70% USE	1/01/11		116,816							116,816					0
TOTAL LAND				389,340		0	0	0	0	0	389,340	0				0
TOTAL DEPRECIATION				1,161,122		0	0	0	0	0	1,161,122	303,733				28,064
GRAND TOTAL AMORTIZATION				5,557		0	0	0	0	0	5,557	5,557				0
GRAND TOTAL DEPRECIATION				1,640,837		0	0	1,230	0	0	1,639,607	441,426				38,672

12/31/21

2021 FEDERAL ALTERNATIVE MINIMUM TAX DEPRECIATION SCHEDULE

PAGE 1

NAOMI BAR-LEV

SCHEDULE E - RESIDENTIAL RENTAL-2ND AVE #39

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	AMT BASIS	AMT PRIOR DEPR	AMT METHOD	AMT LIFE	AMT RATE	AMT DEPR	REG. DEPR	OWN PCT.	POST-86 DEPR ADJ.	REAL PROP PREF.	LEAS PER PROP PREF.	59 (EX) AMORT.
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BUILDINGS

8 BLDG 2244 2ND AVE #39

1/01/08

289,133

136,238

S/L

MM

27.5

.03637

10,516

10,516

10,516

10,516

10,516

10,516

10,516

10,516

10,516

10,516

10,516

10,516

10,516

10,516

TOTAL BUILDINGS

289,133

136,238

S/L

MM

27.5

.03637

10,516

10,516

10,516

10,516

10,516

10,516

10,516

10,516

10,516

10,516

10,516

10,516

10,516

10,516

FURNITURE AND FIXTURES

9 FURNITURE

6/01/09

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S/L

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TOTAL FURNITURE AND FIXTURE

0

S/L

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7

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0

0

0

0

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0

0

IMPROVEMENTS

16 IMPR - 2ND AVE # 39

6/15/15

2,535

510

S/L

MM

27.5

.03636

92

92

92

92

92

92

92

92

92

92

92

92

92

92

TOTAL IMPROVEMENTS

2,535

510

S/L

MM

27.5

.03636

92

92

92

92

92

92

92

92

92

92

92

92

92

92

LAND

7 LAND 2244 2ND #39

1/01/08

185,867

185,867

S/L

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7

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TOTAL LAND

185,867

185,867

S/L

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0

MACHINERY AND EQUIPMENT

13 APPLANCES

6/15/13

945

945

S/L

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0

TOTAL MACHINERY AND EQUIPME

945

945

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0

TOTAL DEPRECIATION

478,480

137,693

S/L

HY

7

10,608

10,608

10,608

10,608

10,608

10,608

10,608

10,608

10,608

10,608

10,608

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10,608

12/31/21

2021 FEDERAL ALTERNATIVE MINIMUM TAX DEPRECIATION SCHEDULE

PAGE 2

NAOMI BAR-LEV

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	AMT BASIS	AMT PRIOR DEPR.	AMT METHOD	AMT LIFE	AMT RATE	AMT DEPR.	REG. DEPR.	OWN PCT	POST-86 DEPR ADL	REAL PROP PREF	LEAS PER PROP PREF	59 (E)(2) AMORT
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SCHEDULE E - RENTAL PROPERTY - 100% RENTAL

BUILDINGS

1	BUILDING 10% USE	1/01/04		68,563	42,281	S/L	MM	27.5	.03637	2,494	2,494				0
4	BUILDING 20% USE	8/14/06		137,126	71,677	S/L	MM	27.5	.03636	4,986	4,986				0
10	BUILDING 70% USE	1/01/11		479,941	173,789	S/L	MM	27.5	.03636	17,451	17,451				0

TOTAL BUILDINGS

685,630 287,747

24,931

24,931

0

0

0

0

IMPROVEMENTS

15	IMPROVEMENTS	6/15/15		44,849	9,039	S/L	MM	27.5	.03636	1,631	1,631				0
17	IMPROVEMENTS	5/13/16		41,308	6,947	S/L	MM	27.5	.03636	1,502	1,502				0

TOTAL IMPROVEMENTS

86,157 15,986

3,133

3,133

0

0

0

0

LAND

2	LAND 10 % USE	1/01/04		22,250						0	0				0
3	IMPROVED LOT 10% USE	1/01/04		16,688						0	0				0
5	LAND 20% USE	8/14/06		44,500						0	0				0
6	IMPROVED LOT 20% USE	8/14/06		33,336						0	0				0
11	LAND 70% USE	1/01/11		155,750						0	0				0
12	IMPROVED LOT 70% USE	1/01/11		116,816						0	0				0

TOTAL LAND

389,340 0

0

0

0

0

0

0

TOTAL DEPRECIATION

1,161,127 303,733

28,064

28,064

0

0

0

0

12/31/21

2021 FEDERAL ALTERNATIVE MINIMUM TAX DEPRECIATION SCHEDULE

PAGE 3

NAOMI BAR-LEV

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	AMT BASIS	AMT PRIOR DEPR	AMT METHOD	AMT LIFE	AMT RATE	AMT DEPR	REG. DEPR	OWN PCT	POST-86 DEPR ADL	REAL PROP PREF	LEAS PER PROP PREF	59 (E)(2) AMORT
	GRAND TOTAL DEPRECIATION			1,639,607	441,426				38,672	38,672		0	0	0	0